ABSTRACT OF THE DISCLOSURE

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In a semiconductor element (1) provided with a source region (3) and a drain region (4) both formed in a well (2), and a gate electrode (7) fabricated on a channel region (5), formed between these regions, through a gate insulting film (8), each element is electrically isolated by means of an SOI substrate and a field oxide film, for example, and a substrate terminal (TW) is pulled out from the channel region (5) via a contact hole formed through an inter-layer insulating film in each element at a region other than the source region (3) and drain region (4). Consequently\ a 2-input-1-output element having the gate terminal $\backslash (TG)$ and substrate terminal (TW) as two inputs can be realized, thereby making it possible to improve a packling density and operating rate while reducing the costs when forming a logic circuit or the like.